

УДК 336.15

The Krasnoyarsk Agglomeration in the System of Inter-Budgetary Relations Between the Russian Federation and the Krasnoyarsk Krai

Svetlana N. Grib^{*a},
Svetlana N. Makarova^a and Dmitry A. Maslodudov^b

^a Siberian Federal University,

79 Svobodny, Krasnoyarsk, 660041 Russia

^b Ministry of Economic and Regional Development of Krasnoyarsk Krai ,
110 Mira, Krasnoyarsk, 660009 Russia ¹

Received 27.09.2012, received in revised form 01.10.2012, accepted 03.10.2012

The article analyses the development of forms and methods of intergovernmental relations on the sub-national level in Russian Federation (RF), expenditures-revenues analysis of the Krasnoyarsk Agglomeration is being conducted in comparison with the average Russian indexes; the impact of regional budget and tax policy on the finances of the Krasnoyarsk Agglomeration is evaluated. The authors express their grounds on urban agglomeration perspectives in the system of inter budgetary relations.

Keywords: agglomeration, budget, revenue, expenditure, inter-budgetary relations, inter-budgetary transfers, inter-municipal cooperation.

Preamble

According to the inter-municipal project “Complex development of the Krasnoyarsk agglomeration within the period up to 2020” seven municipalities of the Krasnoyarsk Krai (Krasnoyarsk, Sosnovoborsk, Divnogorsk, Beresovsky, Yemelianovsky, Mansky and Sukhobuzimsky areas) will form an urban agglomeration. The possibility of future including the closed administrative-territorial formation (CATF) – Zheleznogorsk city in this agglomeration is also considered.

Urban agglomerations is a new form of municipalities which will require the establishment

of appropriate procedures for budget funds effective use followed by modernization of the current system of inter-budgetary relations. Reforming of fiscal and legal relationships should allow agglomerations to provide a self-sufficient operation and development.

The budget message of the Russian Federation President “On the budget policy in 2013-2015” concentrates on the new stage of inter-budget relations development, which should allow regions and municipalities to expand their own base of revenue, however it does not fully take into account the features of this model of urban governance.

* Corresponding author E-mail address: sgrib@sfu-kras.ru

¹ © Siberian Federal University. All rights reserved

This study investigates the peculiarities of building inter-budgetary relations within the Krasnoyarsk agglomeration.

1. The Analysis of Changes of Inter-Budgetary Relations at the Sub National Level in the Russian Federation

A legislative expansion of the budget autonomy of sub-national authorities should be considered as the main outcome of the reform of inter-budgetary relations conducted over the past decade

To achieve this purpose, *expenditure commitments and sources of revenue at all levels of the budget system and due authorities to regulate them have been clearly defined on a regular basis.*

The level of the authority that establishes expenditure commitments, should support them financially from its own budget- if it is in its power, or by delivering subventions (from the compensatory fund) to the subordinate authorities with the delegation of due powers.

This has eliminated the scheme of “unfunded mandates” which was common until 2005 when the financial support of expenditure commitments set by the federal law was frequently entrusted to the budgets of other levels. As a result of the reform the income sources were fixed at the budget levels on a regular basis instead of the annual distribution of the “adjusting” tax revenues.

The subjects of the Russian Federation have three regional fixed taxes (transport, business property and gambling). In addition, the federal tax on profits regarding the regulated rates controlled by entities of the Russian Federation, is actually a regional tax.

Extremely insignificant income sources were fixed at the two-level system of local budgets: land tax, personal property tax, certain types of

state dues, a single tax on imputed income, part of the unified agricultural tax (standard 70 %), they do not allow municipalities to cover expenditure commitments with their own incomes. The share of personal income tax charge to local budgets was reduced up to 20 %. The analysis of the data given in Table 2 shows currently high (92,23 %) centralization of tax revenues in Russia at the level of federation and federation subjects. Only 7,77 % of tax revenues remain at the municipal level.

Tax revenues of regional budgets are deliberately formed with a certain “excess” compared with expenditure commitments for the purpose of giving RF subjects a possibility to transfer them to the local budgets through standard allocations or to use them for equalization of municipalities’ fiscal capacity.

Budgetary loans as a subjective form of financial support for other budgets were abolished and *the possibility of compulsory mode of financial recovery (temporary financial administration) for insolvent regions and municipalities was introduced.*

During the process of reforming the Fund of financial support for regions the more objective procedures for transfer’s distribution were introduced depending on the indicator “a real budgetary sufficiency”, which considered indexes of budget expenditures and tax potential. Starting from 2006, the similar approaches become common for inter budgetary transfers within RF subjects. A new *mechanism for grants distribution* allowed reduction of “dependence” of subsidized territories and provided preservation of tax incentives to increase a tax capacity and to save budget funds.

Due to that sub-national budgets were to become more independent, tax revenues of local budgets had to improve and actually strengthen the financial autonomy of municipalities. However the increase in average subsidization

of local budgets shows that the proclamations of the “independence” of local budgets is not in fact implemented due to their high dependence on inter-budgetary transfers from regional budgets.

The current status of inter budgetary relationships structure in the Russian Federation and the Krasnoyarsk Krai

Funding of sub-national budgets from the federal budget is unstable and subjected to annual fluctuations. The sum of funds transferred from the federal budget to sub-national budgets has increased in 2011 by 4,8 % in nominal terms, however some reduction was actually observed (in 2011 by 1,2 % as compared with 2010, in 2010- by 14,4 % as compared with 2009).

The sum of financial assistance for municipalities in the Krasnoyarsk Krai is stable and comprises up to 10 billion rubles per year (Table 1).

The Russian Federation provided the following stimulating tools for subjects of the federation:

- Compensations for reduction of grants for RF subject in the next fiscal year compared to the previous;

- adjustment of indicators taken as the basis of calculation of the RF subjects tax potential to the Russian average growth rate.

The purpose of using such approaches is to increase an interest of the Russian Federation subject's authorities in the development of their own revenue base. However, in practice it provides minor fiscal bonuses to the subjects – leaders of economical growth and at the same time essentially stresses the depressed regions.

As a result the following consequences occur:

- the average expected level of tax capacity in the Russian Federation is understated, as they obtained values are lower than actual;
- some subjects of the RF get additional grants;
- some regions lose part of subsidies, as their tax potential is artificially improved relatively to the national average level.

The practice of providing regions with financial assistance based on their achievements in the field of economics and finance is too disputable.

Table 1. The sum of financial assistance for municipalities of the Krasnoyarsk Krai for the period 2001-2011

Grants from funds for financial support of the Krasnoyarsk Krai municipalities, billion rubles.	year										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Regional Fund for financial support of municipality regions and urban districts	4,76	2,33	6,19	3,94	3,27	3,38	4,95	5,40	10,09	10,12	10,12
Regional Fund for financial support of settlements						0,14	0,20	0,13	0,15	0,18	0,15
Total in billion rubles.	4,76	2,33	6,19	3,94	3,27	3,52	5,15	5,53	10,24	10,30	10,27

(Website of the Legislative Assembly of the Krasnoyarsk Krai)

So, in order to obtain more objective assessment of the authority's activity, the system of indicators will be improved. The increase of indicators in number will substitute the work for the result with the work for the indicator. As a result, the regional authorities will seek for the current achievement of the improved indicators (higher than in the previous period) without the actual elaboration of long-term strategic development plans

Grants for fiscal capacity equalization have led to the noticeable reduction of differentiation of the RF subjects consolidated budget revenues for the period 2008–2011. However, the following should be taken into account: first, grants for fiscal capacity equalization comprised only to 25–30 % from the total transfers from the federal budget. So, the equalizing properties of such transfer types are significantly higher than that of the other kinds of financial assistance (in terms of 1 ruble of the transfer). Second, the rest part of federal assistance (except grants) have led to the increase of differentiation of sub national budgets revenues in 2010 compared with 2009 year's level. This fact confirms a thesis on the ambiguity of design formulas and indicators used for extraction of a number of inter budgetary transfers.

2. Laws and Regulations for Controlling Tax Revenue Authorities in Russia at the Sub-National Level

Tax revenues in Russia are strictly distributed by the legislation between levels of the budget system. A closed list of regional and local taxes is established by the Tax Code of the RF, where an independent expansion or restriction of taxes at the sub-national level is not allowed.

The rights of regional authorities (in the sphere of regional taxation) and local authorities (in local taxation sphere) include: selection of specific regional (local) taxes from the closed list

of taxes, introduction (termination) of this taxes within their territory. Such tax elements as: rates and terms for taxes payment (within the limits set by federal law) as well as the establishment of additional tax

benefits are the responsibility of regional and local authorities

In spite of the currently high centralization of tax revenues (53,19 %) in Russia at the level of federation (Table 2), regions and municipalities widely use their rights for controlling taxes base and selection of tax rates. As a rule, they expand the list of federal benefits and reduce rates to support people and organizations within their territory.

The Tax Code of the RF prohibits granting of individual benefits “for certain categories of taxpayers”. However, it is often happens so, that the regional benefit is aimed at the only enterprise – the major taxpayer.

For example, the reduced rate of 1,1 % for property taxes for companies dealing with oil extraction and refining is set in the Krasnoyarsk Krai. There is only one such a company and taxpayer – Vankorneft. This situation contradicts with the requirements of the assessment of socio-economic effectiveness and granting benefits.

3. The Structure of Revenues of Local Authorities in Russia, the Krasnoyarsk Krai and the Krasnoyarsk Agglomeration

Now we suggest considering how the situation with the centralization of revenues in Russia at a higher level affects the financial system of the Krasnoyarsk Krai.

Table 3 presents a consolidated structure of local budgets revenue in the RF. We can see that the first place in the total value of municipal budgets revenue is occupied by inter budget transfers from the budgets of other levels of

Table 2. Execution of federal, state and local budgets of the Russian Federation in 2011, by tax revenues

Types of tax revenues	Russian Federation		Subjects of Federation		Bodies of Municipal Government		Total	
	billion rubles	% of total tax revenue	billion rubles	% of total tax revenue	billion rubles	% of total tax revenue	billion rubles	% of total tax revenue
Total tax revenues	5985,16	53,19	4392,41	39,04	873,901	7,77	11 251,47	100,00
Value added tax	3250,41	28,89	0,00	0,00	0,34	0,00	3 250,75	28,89
Natural resource extraction tax	2007,58	17,84	33,66	0,30	1,31	0,01	2 042,55	18,15
Corporate profit tax	342,60	3,04	1907,28	16,95	20,66	0,18	2 270,55	20,18
Personal income tax	0	0,00	1411,39	12,54	582,73	5,18	1 994,12	17,72
Excises	278,36	2,47	371,89	3,31	0,20	0,00	650,46	5,78
Lump-sum taxes	0	0,00	118,08	1,05	92,36	0,82	210,45	1,87
Simplified Tax System	0	0,00	116,35	1,03	21,98	0,20	138,33	1,23
Single tax on imputed earnings	0	0,00	1,23	0,01	67,30	0,60	68,53	0,61
Single agricultural tax	0	0,00	0,50	0,00	3,09	0,03	3,59	0,03
Property taxes	0	0,00	535,58	4,76	142,17	1,26	677,75	6,02
Personal property tax	0	0,00	0,50	0,00	4,16	0,04	4,66	0,04
Organizations property tax	0	0,00	453,66	4,03	13,94	0,12	467,61	4,16
Transport Tax	0	0,00	66,20	0,59	17,00	0,15	83,21	0,74
Taxes on gambling	0	0,00	0,08	0,00	0,00	0,00	0,09	0,00
Land tax	0	0,00	15,13	0,13	107,06	0,95	122,19	1,09
Other taxes	0	0,00	13,10	0,12	33,64	0,30	46,74	0,42
Regular payments for the extraction of natural resources (royalty) under the implementation of Production-Sharing agreements	35,05	0,31	1,29	0,01	0	0,00	36,34	0,32
Water tax	3,86	0,03	0	0,00	0	0,00	3,86	0,03
Fees for the right of use of fauna and water biological resources	0,41	0,00	1,83	0,02	0,00	0,00	2,24	0,02
State due	65,84	0,59	9,98	0,09	33,63	0,30	109,45	0,97
Debt and recalculations on canceled taxes, fees and other mandatory payments	1,06	0,01	1,41	0,01	0,49	0,00	2,96	0,03

(The Report on the implementation of the consolidated budget of the RF for 2011)

Table 3. A consolidated structure of the local authority (municipalities) revenue in Russian Federation in 2011

Indicators	Billion rubles	% of total revenue	% GDP
Total revenue of local budgets	2 964,039	100	5,43
Including:			
Own tax revenues	880,647	29,71	1,61
Transfer	1 799,330	60,71	3,3
Non-tax revenues	279,108	9,42	0,51
Entrepreneurial income	4,954	0,17	0,01
Russian Federation GDP	54 585,623		100

(The Report on the implementation of the consolidated budget of the RF for 2011)

Table 4. Consolidated revenue structure of local authorities (municipalities) in the Krasnoyarsk agglomeration

Indicators of KRASNOYARSK AGGLOMERATION	2000 year		2005 year		2011 year	
	million rubles	% of total revenue	million rubles	% of total revenue	million rubles	% of total revenue
Total revenues	6 475,7	100,00	15 260,4	100,00	34 448,3	100,00
Own tax revenue	4 196,3	64,80	6 159,6	40,36	13 530,6	39,28
Transfers, including:	1 944,1	30,02	7 350,1	48,16	16 345,5	47,45
Grants	1 486,1	22,95	1 583,4	10,38	1 746,1	5,07
Subsidies	0	0	740,7	4,85	4 207,7	12,21
Subventions	450,9	6,96	5 015,2	32,86	10 220,1	29,67
Other revenues (non-tax, entrepreneurial income)	335,3	5,18	1 750,8	11,47	4 572,3	13,27

(Calculated on the basis of data of Legal-Reference System "Consultant plus")

the whole budget system. Tax revenues are less than one third of the total revenue sources of the municipalities.

While comparing the current structure of revenues of local authorities in Russia with the revenue structure of Krasnoyarsk Agglomeration (Table 4) their qualitative difference should be noticed.

The share of tax revenues in the total value of the Krasnoyarsk Agglomeration revenue (39,28 %) almost 10 % higher than the similar value of the share of tax revenues of local authorities in the total amount of the RF local budgets revenue (29,71 %).

Among positive indicators is the higher share of non-tax revenues and entrepreneurial income compared to the national average share (13,27 % in the Krasnoyarsk agglomeration versus 9,58 % for local authorities in Russia on average).

The positive dynamics of revenues of the Krasnoyarsk agglomeration municipalities include (under the increase of inter budget transfers in the form of subventions and subsidies) **the reduction of municipality grants from c 22,95 % up to 5,07 % of revenues of all budgets of agglomeration for the given period.** The share of non-tax revenues (from the use and sale of municipal property, administrative fees, fines,

Table 5. Consolidated structure of the RF subject's authorities revenue

Name of tax	2000		2005		2011	
	Billion rubles	% of GDP	Billion rubles	% of GDP	Billion rubles	% of GDP
Total taxes, including :	742,8	10,17	2 232,4	10,33	5273,1	9,66
Corporate profit tax	220,8	3,02	955,3	4,42	1927,9	3,53
Personal income tax	147,4	2,02	707,0	3,27	1995,8	3,66
Excises	35,3	0,48	146,6	0,68	372,1	0,68
Value added tax	85,8	1,17				
Lump-sum taxes			71,7	0,33	215,2	0,39
Property tax	63,5	0,87	253,1	1,17	678,0	1,24
Natural resources taxes, charges and fixed duties	59	0,81	56,3	0,26	81,7	0,15
Other tax revenues	131	1,79	42,4	0,20		
Non-tax revenues	60,7	0,83	268,9	1,24	554,1	1,02
TRANSFERS, including :			442,3	2,05	1768,8	3,24
Grants, including			294,9	1,36	564,9	1,03
Grants for fiscal capacity equalization (from federal fund for the financial support to regions)			189,8	0,88	398,4	0,73
Grants on the provision of financial support to fiscal equalization (fiscal balancing grants)			52,0	0,24	154,3	0,28
Total subsidy			44,3	0,20	514,2	0,94
Total subvention			48,0	0,22	338,3	0,62
Other transfers			55,1	0,25	351,4	0,64
Other revenues	262,3	3,59			0,0	0,00
entrepreneurial income			56,2	0,26	48,3	0,09
Revenues of special-purpose budget funds	160,6	2,2				
Some other revenues	101,7	1,39				
Total revenue of Russian Federation consolidated budgets revenue	1 065,8	14,59	2 999,9	13,88	7 644,2	14,00
Russian Federation GDP	7 305,6		21 609,8		54 585,6	

(Statistical Yearbook; Website of the Federal Treasury)

etc.) and entrepreneurial incomes has increased by 8,09 % within 11 years – from 2000 to 2011 (from 5,18 % in 2000 to 13,27 % in 2011).

However, the dynamics of tax revenue share in the Krasnoyarsk agglomeration seems to be unfavorable within the reviewed period: **it has decreased by 25,52 % in the total value of revenue** : from 64,8 % in 2000 up to 39,28 %

in 2011, which is mainly connected with the legislation alterations.

The revenue policy of municipalities integrated in the Krasnoyarsk agglomeration depends substantially on the sub-national revenue policy of Russia and the revenue policy of the Krasnoyarsk Krai. The Table 5 shows the structure of the Russian Federation subjects

Table 6. Revenues of Krasnoyarsk Krai budget, million rubles

Revenue types	2000	2005	2011
Total tax revenue, including:	24033,2	52 038,3	144 784,6
Corporate profit tax	11669,5	23 521,4	68 981,6
Personal income tax	4822,8	16 729,7	44 810,4
Excises	398,0	2 685,2	7 367,6
Lump-sum taxes	413,7	1 341,5	4 063,5
Property tax	1916,7	5 891,7	13 242,4
Natural resources taxes, charges and fixed duties	1691,4	1 508,1	5 415,4
Transfers, including:	86,2	8 653,4	25 571,2
Total grants, including:	0,0	4 993,9	2 472,5
Grants for fiscal capacity equalization (from federal fund for the financial support to regions)	0,0	2 137,9	379,1
Grants on the provision of financial support to fiscal equalization (fiscal balancing grants)	0,0	2 336,1	659,7
Total subsidy	0,0	1 078,0	13 911,9
Total subvention	0,0	940,1	7 941,6
Other transfers	86,2	1 641,4	1 245,1
Other revenues (non-tax, entrepreneurial income)	2328,7	6 845,1	18 417,8
Total revenue of Krasnoyarsk Krai consolidated budget revenue)	26361,9	67 536,8	188 773,6

(Website of the Federal Treasury)

revenue for the period 2000-2011 years. The Table 6 presents the structure of the Krasnoyarsk Krai consolidated budget revenue for the same period.

The comparative analysis shows the essential difference between the structure of the Krasnoyarsk Krai consolidated budget revenues and the structure of the RF subject authority revenues in the whole country.

The share of tax revenues in the total revenue volume of the RF subjects has reduced from 74,4 to 69 % during the period 2005-2011, while in the Krasnoyarsk Krai this share is stable and comprises to 77 % of the total consolidated budget revenues. The share of non-tax revenues (about 10 % of total consolidated budget revenues) is stable in Krasnoyarsk Krai within the indicated period, whereas there is a tendency to reduce the share of non-tax revenues of the RF subjects (from 9 % to 7,2 %) in the whole country.

The smaller share of transfers receipt in consolidated budget of the Krasnoyarsk Krai (versus the national average level) is also positive. This share is 13 % of total revenues of consolidated budget of Krasnoyarsk Krai, while the national average share of transfers in consolidated budgets of RF subjects has increased from 14,7 to 23,1 %.

These data prove a stable composition of the Krasnoyarsk Krai revenue base allowing both horizontal and vertical equalization of municipals fiscal capacity within its territory.

4. The Structure of Local Authority's Expenditures within the Krasnoyarsk Agglomeration

Budget expenditures of the Krasnoyarsk agglomeration's municipalities have increased by 18 times in absolute terms within the period

Table 7. The structure of budgetary expenditures of the Krasnoyarsk agglomeration's local authorities for the period 1995-2011 years

Types of expenditures in Krasnoyarsk agglomeration	1995*		2000		2005		2010		2011	
	million rubles	%	million rubles	%	million rubles	%	million rubles	%	million rubles	%
Public (municipal) administration	58385,7	3,0	360,4	5,3	1237,1	7,9	2172,5	7,3	2388,9	6,7
National Security and Law Enforcement	66015,0	3,4	230,2	3,4	269,9	1,7	360,4	1,2	132,6	0,4
The economic development	167779,1	8,6	515,8	7,6	486,3	3,1	814,9	2,8	1030,6	2,9
Housing and utilities	572592,8	29,2	2372,8	35,1	4234,5	27,0	5975,5	20,2	9011,0	25,3
Environment protection	571,0	0,0	10,3	0,2	41,8	0,3	8,9	0,0	27,8	0,1
Education	415816,4	21,2	1467,5	21,7	4647,0	29,6	9967,4	33,7	11763,6	33,1
Culture	42616,7	2,2	125,7	1,9	390,0	2,5	936,9	3,2	1084,0	3,0
Healthcare and Sport	236588,3	12,1	727,5	10,7	1830,1	11,7	3253,8	11,0	3327,8	9,4
Social policy	96125,7	4,9	367,9	5,4	2557,3	16,3	6078,6	20,6	6806,8	19,1
Inter governmental budgetary transfers	245912,0	12,6	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Other expenditures	56342,6	2,9	589,6	8,7	4,5	0,0	8,6	0,0	6,3	0,0
Total expenditures	1958745,2	100	6767,8	100	15698,6	100	29577,6	100	35579,4	100

* in pre- denominated rubles (Calculated independently on the basis of data of the Legal-Reference System "Consultant plus")

1995-2011. At present the structure of budget expenditures of all Krasnoyarsk agglomeration participants (Table 7) clearly reflects their social orientation (more than 60 % of all budgets total expenditures are used for social purposes: education, health, social policy, culture). Krasnoyarsk outlays least of its funds (62,3 %) for social purposes; the maximum share of the budget for social issues spends Sukhobuzimsky area (78,2 %). Expenditures for education takes the main share of local budgets (the share of spending on education is paramount in all municipalities of the agglomeration)

There is a tendency for reduction of expenditures for economic development, law

enforcement, housing and communal services in local budgets.

The share of expenditures for the municipal governance in the whole Krasnoyarsk agglomeration (and for the most municipalities) is also being reduced after 2005. During this period, the costs of municipal administration ranged from 3 to 15 % of the total costs of the local budget.

The existing consolidated expenditure commitments of local authorities in Russia exceed their revenue opportunities that without having any adequate system of inter-budgetary transfers will lead either to shifting part of costs to population and business community, or to

a reduction of quantity / quality of provided public services.

Conclusion

A continuous improvement of the legal framework regulating the inter budgetary relations does not reduce the volume of the deficits of regional and local budgets and does not provide financial autonomy in matters related to the economics of the Russian Federation subjects and municipal units. Reduction of the share of local budgets expenditures for economic development being observed over the past 10 years, does not allow the Krasnoyarsk

agglomeration participants creating a stable revenue base and increases their dependence on intergovernmental transfers. Therefore, the redistribution of the agglomeration's paying and spending authorities for economic development within their territory becomes essential in the frames of inter-municipal cooperation.

The existing practical problems and shortcomings of inter-budgetary relationship model functioning under the conditions of urban agglomerations creation confirm the need to continue scientific investigations of forms and methods of financial assistance distribution in the public sector of economics.

References

Budgetary Code of Russian Federation [Electronic resource]: the RF Federal Law of 31.07.1998 №145-ФЗ. Access is available via the legal information service «Consultant plus».

On the regional budget for 2012 and the planning period 2013-2014 [Electronic resource]: The law of the Krasnoyarsk Territory of 01.12.2011 №13-6643. Access is available via the legal information service «Consultant plus».

Statistical Yearbook, available at <http://www.gks.ru> (accessed 1 October 2012).

The Report on the implementation of the consolidated budget of the RF for 2011, available at <http://www.roskazna.ru> (accessed 1 October 2012).

Website of the Federal Treasury, available at <http://www.roskazna.ru> (accessed 1 October 2012).

Website of The Legislative Assembly of the Krasnoyarsk Krai, available at <http://www.sobranie.info/ion> (accessed 1 October 2012).

Красноярская агломерация в системе межбюджетных отношений Российской Федерации и Красноярского края

С.Н. Гриб^а,

С.Н. Макарова^а, Д.А. Маслодудов^б

^а Сибирский федеральный университет

Россия 660041, Красноярск, пр. Свободный, 79

^б Министерство экономики и регионального развития

Красноярского края

Россия 660009, Красноярск, пр. Мира, 110

В статье проанализировано развитие форм и методов межбюджетных отношений на субнациональном уровне в Российской Федерации, проведен анализ доходов и расходов муниципалитетов Красноярской агломерации в сравнении со среднероссийскими показателями, оценивается влияние на финансы Красноярской агломерации региональной бюджетной и налоговой политики. Авторы высказывают свою позицию относительно перспектив городских агломераций в системе межбюджетных отношений.

Ключевые слова: агломерация, бюджет, доходы, расходы, межбюджетные отношения, межбюджетные трансферты, межмуниципальное сотрудничество.
